

425.15 Disabled veteran tax credit.

1. If the owner of a homestead allowed a credit under [this chapter](#) is any of the following, the credit allowed on the homestead from the homestead credit fund shall be the entire amount of the tax levied on the homestead:

a. A veteran of any of the military forces of the United States, who acquired the homestead under 38 U.S.C. §21.801, 21.802, prior to August 6, 1991, or under 38 U.S.C. §2101, 2102.

b. A veteran as defined in [section 35.1](#) with a service-connected disability rating of one hundred percent, as certified by the United States department of veterans affairs.

c. A former member of the national guard of any state who otherwise meets the service requirements of [section 35.1, subsection 2](#), paragraph “*b*”, subparagraph (2) or (7), with a service-connected disability rating of one hundred percent, as certified by the United States department of veterans affairs.

d. An individual who is a surviving spouse or a child and who is receiving dependency and indemnity compensation pursuant to 38 U.S.C. §1301 et seq.

2. *a.* For an owner described in [subsection 1](#), paragraph “*a*”, “*b*”, or “*c*”, the credit allowed shall be continued to the estate of an owner who is deceased or the surviving spouse and any child, as defined in [section 234.1](#), who are the beneficiaries of a deceased owner, so long as the surviving spouse remains unmarried.

b. An individual described in [subsection 1](#), paragraph “*d*”, is no longer eligible for the credit if the individual marries or upon termination of dependency and indemnity compensation under 38 U.S.C. §1301 et seq.

3. An owner or a beneficiary of an owner who elects to secure the credit provided in [this section](#) is not eligible for any other real property tax exemption provided by law for veterans of military service.

4. If an owner acquires a different homestead, the credit allowed under [this section](#) may be claimed on the new homestead unless the owner fails to meet the other requirements of [this section](#).

[C71, 73, 75, 77, 79, 81, §425.15]

[90 Acts, ch 1250, §7](#); [2002 Acts, ch 1151, §16, 36](#); [2014 Acts, ch 1117, §1 – 3](#); [2014 Acts, ch 1141, §22](#)

2014 amendment by 2014 Acts, ch 1117 takes effect May 26, 2014, and applies to applications for the disabled veteran tax credit filed on or after that date; 2014 Acts, ch 1117, §2, 3

Section amended